

UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA

* * *

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	CV-S-05-1154-PMP (PAL)
)	
v.)	
)	
LARRY P. GOODYKE, individually and)	<u>O R D E R</u>
doing business as Consultants by 5 and PC)	
Computerz Tax Service,)	
)	
Defendant.)	

Before the Court for consideration is Defendant Larry P. Goodyke's Answer and Claim and Affidavit of Corporate Denial and Motion to Dismiss (#5 and #6), filed October 18, 2005. By this filing, Defendant Goodyke in part seeks dismissal of this action pursuant to Rule 12(b)(6) of the Federal Rules of Civil Procedure.

Applying the standard mandated for consideration of motions to dismiss under Rule 12(b)(6), and construing the allegations made by Plaintiff United States in its Complaint in the light most favorable to the non-moving party, and for the reasons set forth in the Opposition to Defendant's Motion to Dismiss (#7), filed October 25, 2005, and good cause appearing,

IT IS ORDERED that Defendant Goodyke's Motion to Dismiss (#6) is denied.

DATED: December 1, 2005



PHILIP M. PRO
Chief United States District Judge

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